

AGRICULTURE & GST

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AGRICULTURIST – SECTION 2(7)

means an **individual or a Hindu Undivided Family** who undertakes cultivation of land—

(a) by own labour, or

(b) by the labour of family, or

(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

REGISTRATION – SECTION 23

23. Persons not liable for registration

(1) The following persons shall not be liable to registration, namely:—

- (a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;
- (b) an agriculturist, to the extent of supply of produce out of cultivation of land.**

AGRICULTURAL PRODUCE – 11/2017 & 12/2017

“agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is **usually done by a cultivator or producer** which does not alter its essential characteristics but makes it marketable for **primary market**.



NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Sr. No. 20: Transportation Service by rail or vessel with in India –

- (e) agricultural produce;
- (f) milk, salt and food grain including flours, pulses and rice; and
- (g) organic manure.

Sr. No. 21: Transportation Service by GTA –

- (a) agricultural produce;
- (d) milk, salt and food grain including flours, pulses and rice;
- (e) organic manure.



NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Sr. No. 24:

Services by way of loading, unloading, packing, storage or warehousing of rice.


NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Sr. No. 54: Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—

- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
- (b) supply of farm labour;
- (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;

NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Contd.....Sr. No. 54 :

- (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;
 - (e) loading, unloading, packing, storage or warehousing of agricultural produce;
 - (f) agricultural extension services;
 - (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.
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NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Sr. No. 55:

Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.

NOTIFICATION NO: 12/2017- CENTRAL TAX (R)- EXEMPTIONS

Sr. No. 57:

Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

NOTIFICATION NO: 11/2017- CENTRAL TAX (R) - EXEMPTIONS

Sr. No. 24: Support services to agriculture, forestry, fishing, animal husbandry.

Explanation. – “**Support services** to agriculture, forestry, fishing, animal husbandry” mean

(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—

(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;

(b) supply of farm labour;

NOTIFICATION NO: 11/2017- CENTRAL TAX (R) - EXEMPTIONS

Contd....Sr. No. 24:

(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;

(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

NOTIFICATION NO: 11/2017- CENTRAL TAX (R) - EXEMPTIONS

Contd....Sr. No. 24:

(e) loading, unloading, packing, storage or warehousing of agricultural produce;

(f) agricultural extension services;

(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

NOTIFICATION NO: 11/2017- CENTRAL TAX (R) - EXEMPTIONS

Contd....Sr. No. 24:

(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.

SPECIAL CASES

- Case of Commission agents – Artiyas
- Case of Cold Storage
- Case of Rice Shellers – Milling

AGRICULTURE PRODUCTS UNDER REVERSE CHARGE

Notification No. 04/2017 dated. & 43/2017

- 1) Cashew nuts, not shelled or peeled
- 2) Bidi Wrapper leaves (tendu)
- 3) Tobacco leaves
- 4) Raw Cotton by Agriculturist – w. e. f. 15/11/2017

If Supplier of Goods is Agriculturist & recipient is any Registered person





THANK YOU

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